

# New York City Income Tax Information

## State/City Codes

36/4170

## City Tax Status

Duty Station and Residence/mandatory

## Withholding Formula ►(Effective Pay Period 8, 2005)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
5. Determine the standard deduction allowance by applying the following guideline and subtract this amount from the annual wages.

### Single/Head of Household

\$5,000

### Married

\$5,500

6. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 5 to obtain the taxable income.

Exemption Allowance = \$1,000 x Number of Exemptions

7. Apply the taxable income computed in step 6 to the following table to determine the annual New York City tax withholding:

## Tax Withholding Table Single or Head of Household

### If the Amount of Taxable Income Is:

#### Over:

#### But Not Over:

\$	0	\$	8,000
	8,000		8,700
	8,700		15,000
	15,000		25,000
	25,000		60,000
	60,000		100,000
	100,000		150,000
	150,000		200,000
	200,000		500,000
	500,000		and over

### The Amount of New York City Tax Withholding Should Be:

#### Of Excess Over:

\$	0	plus	1.90%	\$	0
	152	plus	2.65%		8,000
	171	plus	3.10%		8,700
	366	plus	3.70%		15,000
	736	plus	3.90%		25,000
	2,101	plus	4.00%		60,000
	▶3,701	plus	4.40%		100,000
	5,901	plus	5.44%		150,000
	8,621	plus	4.40%		200,000
	21,821	plus	4.80%		500,000◄

# Married

If the Amount of  
Taxable Income Is:

Over:	But Not Over:
\$ 0	\$ 8,000
8,000	8,700
8,700	15,000
15,000	25,000
25,000	60,000
60,000	100,000
100,000	150,000
150,000	200,000
200,000	500,000
500,000	and over

The Amount of New York City  
Tax Withholding Should Be:

			Of Excess Over:
\$ 0	plus	1.90%	\$ 0
152	plus	2.65%	8,000
171	plus	3.10%	8,700
366	plus	3.70%	15,000
736	plus	3.90%	25,000
2,101	plus	4.00%	60,000
3,701	plus	4.00%	100,000
▶5,701	plus	6.03%	150,000
8,716	plus	4.40%	200,000
21,916	plus	4.80%	500,000◀

8. Divide the annual New York City tax withholding by 26 to obtain the biweekly New York City tax withholding.